

CITY OF DURHAM, NORTH CAROLINA

Internal Service Funds

Combining Statement of Cash Flows

Year Ended June 30, 2001

	Asset Management Fund	Cash Management Fund	Central Radio Lease Fund	Centralized Fleet Fund
Operating income (loss)	\$ (1,163,441)	\$ 25,003	\$ 304,653	\$ 369,847
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Depreciation	187,209	-	767,489	620,743
Changes in assets and liabilities				
Accounts receivable	-	-	-	-
Due from governmental agencies	37,386	51	4,353	138,752
Accounts payable	(92,663)	(1,723)	(15,950)	(146,539)
Accrued payroll	(3,484)	-	-	-
Accrued compensated absences	(209,168)	(1,727)	-	(104,368)
Customers deposits	(3,730)	-	-	-
Deferred income	-	-	-	-
Pending claims	-	-	-	-
Inventories	-	-	-	325,183
Net cash provided by (used for) operating activities	<u>(1,247,891)</u>	<u>21,604</u>	<u>1,060,545</u>	<u>1,203,618</u>
Cash flows from noncapital financing activities				
Operating transfers from other funds	533,625	-	1,770,373	-
Operating transfers to other funds	-	-	(79,661)	(111,159)
Repayment of advance from other funds	(243,117)	-	-	-
Residual equity transfers	1,109,098	(25,012)	(2,869,913)	(2,047,471)
Repayment of advance to other funds	-	-	1,655,225	1,564,186
Net cash provided by (used for) noncapital financing activities	<u>1,399,606</u>	<u>(25,012)</u>	<u>476,024</u>	<u>(594,444)</u>

Duplicating and Graphics Fund	Health Benefits Fund	Information Systems Fund	Risk Retention Fund	Totals
\$ 8,743	\$ (39,492)	\$ (416,525)	\$ (776,597)	\$ (1,687,809)
10,895	-	697,309	2,114	2,285,759
-	7,693	-	(145,064)	(137,371)
16,863	-	57,953	801	256,159
(1,373)	-	(7,180)	85,193	(180,235)
-	-	(118)	-	(3,602)
(6,388)	-	(163,335)	(42,664)	(527,650)
-	-	-	-	(3,730)
-	(25,502)	(314,770)	-	(340,272)
-	(152,105)	-	22,958	(129,147)
<u>51,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>377,051</u>
<u>80,608</u>	<u>(209,406)</u>	<u>(146,666)</u>	<u>(853,259)</u>	<u>(90,847)</u>
-	-	679,766	195,259	3,179,023
-	-	-	(82,007)	(272,827)
(113,369)	(434,888)	(1,220,337)	(1,207,700)	(3,219,411)
32,729	642,324	1,187,728	18,013	(1,952,504)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,219,411</u>
<u>(80,640)</u>	<u>207,436</u>	<u>647,157</u>	<u>(1,076,435)</u>	<u>953,692</u>

Continued on next page.

CITY OF DURHAM, NORTH CAROLINA

Internal Service Funds

Combining Statement of Cash Flows

Year Ended June 30, 2001

	Asset Management Fund	Cash Management Fund	Central Radio Lease Fund	Centralized Fleet Fund
Cash flows from capital and related financing activities				
Acquisition of capital assets	\$ (158,207)	\$ -	\$ (26,600)	\$ (615,511)
Payments of principal - capital leases	-	-	-	-
Payments of interest - capital leases	-	-	-	-
Payments of principal - cops	-	-	(1,395,000)	(102,388)
Interest - certificates of participation	-	-	(375,773)	(69,695)
Net cash provided by (used for) capita and related financing activities	(158,207)	-	(1,797,373)	(787,594)
Cash flows from investing activities				
Investment income	6,492	-	205,900	159,547
Net cash provided by investing activities	6,492	-	205,900	159,547
Net increase (decrease) in cash and cash equivalents	-	(3,408)	(54,904)	(18,873)
Cash and cash equivalents, beginning of year	-	3,408	54,904	18,873
Cash and cash equivalents, end of year	\$ -	\$ -	\$ -	\$ -
Supplemental disclosure of noncash financing and investing activities:				
Property and equipment transferred (net) to the Internal Service Funds:	\$ -	\$ -	\$ -	\$ 840
Property and equipment transferred (net) from the Internal Service Funds to the:				
Information Services Fund	\$ 4,778	\$ -	\$ -	\$ -
General Fixed Assets Account Group	\$ 909,077	\$ -	\$ 3,306,947	\$ 2,816,821
Redistribution of debt (net) to:				
General Long Term Debt Account Group	\$ -	\$ -	\$ 6,387,405	\$ 61,980

<u>Duplicating and Graphics Fund</u>	<u>Health Benefits Fund</u>	<u>Information Systems Fund</u>	<u>Risk Retention Fund</u>	<u>Totals</u>
\$ -	\$ -	\$ (297,369)	\$ -	\$ (1,097,687)
-	-	(184,042)	-	(184,042)
-	-	(19,080)	-	(19,080)
-	-	-	-	(1,497,388)
-	-	-	(1,479,982)	(1,925,450)
-	-	(500,491)	(1,479,982)	(4,723,647)
32	1,970	-	3,082,649	3,456,590
32	1,970	-	3,082,649	3,456,590
-	-	-	(327,027)	(404,212)
-	-	-	28,198,748	28,275,933
\$ -	\$ -	\$ -	\$ 27,871,721	\$ 27,871,721
\$ -	\$ -	\$ 175,674	\$ -	\$ 176,514
\$ -	\$ -	\$ -	\$ -	\$ 4,778
\$ 13,945	\$ -	\$ 1,968,136	\$ -	\$ 9,014,926
\$ -	\$ -	\$ 456,379	\$ -	\$ 6,905,764